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This publication is designed to provide a background for a new periodic Census Bureau report--the Quarterly Summary of State and Local Tax Revenue--which is to be issued regularly for periods beginning with the first quarter of the calendar year 1963.

During the calendar year 1962, State and local governments received tax revenue totaling \$42.7 billion. Approximately one-half of this sum, or \$21.5 billion, was from taxes imposed by local governments, while the remaining \$21.2 billion was from State taxes. The total was distributed by type of tax as follows:

Type of tax	Amount (millions of dollars)	Percent
Total.....	42,738	100.0
Property.....	19,593	45.8
General sales and gross receipts.....	6,341	14.8
Motor fuel sales.....	3,777	8.8
Individual income.....	3,180	7.4
Motor vehicle and operators' licenses.....	1,809	4.2
Corporation net income...	1,353	3.2
All other.....	6,685	15.6

This resembles the proportionate distribution of State-local tax revenue indicated by the Census Bureau report, Governmental Finances in 1961, and by corresponding previous publications. It should be noted, however, that the statistics shown in that and other annual Census Bureau reports concerning the finances of State and local governments pertain to fiscal years of such governments--i.e., for nearly all the States and local school districts, the 12 months ended June 30, but for other local governments in many instances the calendar year or some other 12-month interval. Accordingly, the nationwide State-local totals shown in the present report for calendar 1962 cannot be used in direct conjunction with fiscal-year aggregates published for earlier years to derive a consistent historical series of data. Nonetheless, use of the calendar 1962 figures shown here

may benefit by reference to the summary tabulation on page 2, reflecting trends in tax revenue aggregates for recent fiscal years.<sup>1</sup>

#### COVERAGE AND DATA CLASSIFICATION

Except for the focus of this report upon monthly, quarterly, and calendar year amounts, as emphasized above, the figures presented here resemble in definition the tax revenue data shown on a fiscal year basis in regular annual Census Bureau reports on government finances. Thus, coverage pertains to all 50 State governments and to all local governments in the United States, and a consistent set of reporting concepts is applied, as indicated by the following summary definitions.

Tax revenue.--In Census Bureau reporting, this concept comprises all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed

<sup>1</sup>Nationwide totals of State and local tax revenue, on a fiscal-year basis, together with summary data by States, have been published since 1958 in the annual report, Governmental Finances in (year); State-by-State figures for 1957 were provided by the Compendium of Government Finances (Volume III, Number 5, 1957 Census of Governments); nationwide totals for selected previous years back to 1902 appear in the Historical Summary of Governmental Finances in the United States, (Volume IV, Number 3, 1957 Census of Governments); more detailed figures on State tax revenue, together with definitions of particular type of taxes, appear in annual Census Bureau reports on "State Finances."

by each of the State governments and the District of Columbia.<sup>2</sup> Included, however, are receipts from licenses and compulsory fees, including those imposed for regulatory as well as for revenue-raising purposes. Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. (The deduction of amounts refunded from gross collections is particularly significant with respect to motor fuel sales taxes.)

Property taxes. -- This term pertains to taxes conditioned on ownership of property and measured by its value. The category includes not only "general" property taxes that apply with only specified exceptions to real property as a whole, or to real property plus some classes of personal property, but also "special" property taxes that are applied in some States to selected types of property, such as motor vehicles or intangibles.<sup>3</sup>

General sales and gross receipts taxes. -- In Census Bureau reports, the broad concept of "sales and gross receipts" taxes has to do with taxes based upon the volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon the use, storage, production, importation, or consumption of goods. Within

<sup>2</sup>Annual statistics on finances of the State unemployment compensation systems, including their receipts from contributions, appear in the annual Census Bureau Compendium of State Government Finances and transactions of these systems are summarized on a current basis in the monthly publication of the Bureau of Employment Security, U. S. Department of Labor, The Labor Market and Employment Security.

<sup>3</sup>Detailed State-by-State information on special property taxes appears in table 25 of Taxable Property Values (Volume II, 1962 Census of Governments).

this broad concept, the "general" category involves those sales or gross receipts taxes that apply with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates.

Motor fuel sales taxes. -- This classification pertains to collections (net of refunds) from selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel.

Individual income taxes. -- This category involves State taxes on individuals measured by net income and State taxes distinctively imposed on special types of income, such as interest or dividends, as well as locally imposed taxes on payrolls or earnings and on other individual income.

Motor vehicle and operators' licenses. -- This heading covers license taxes and fees exacted for the right to use public highways or to operate motor vehicles, but excluding toll highway charges and excluding any taxes relating to motor vehicles or transportation which are based on assessed value, gross receipts, or net income.

Corporation net income taxes. -- This category is limited to taxes on the net income of corporations (and of unincorporated businesses when taxed separately from individual income); it does not include taxes on corporations based on other measures, such as the value of property, or gross receipts.

"All other taxes." -- In the present report, this heading covers all the various types of

TAX REVENUE OF STATE AND LOCAL GOVERNMENTS, FISCAL YEARS 1957, 1960, AND 1961

Item	Fiscal year amounts (millions of dollars)			Percent increase, 1960 to 1961	Average annual per- cent increase, 1957 to 1961
	1961	1960	1957		
Total.....	38,861	36,117	28,817	7.6	7.8
By level of taxing government:					
State.....	19,057	18,036	14,531	5.7	7.0
Local.....	19,804	18,081	14,286	9.5	8.5
By type of tax:					
Property.....	18,002	16,405	12,864	9.7	8.6
General sales and gross receipts.....	5,431	5,177	4,029	4.9	7.8
Motor fuel sales.....	3,465	3,368	2,854	2.9	4.9
Individual income.....	2,613	2,463	1,754	6.1	10.5
Motor vehicle and operators' licenses.....	1,754	1,700	1,464	3.2	4.6
Corporation net income.....	1,266	1,180	984	7.3	6.5
All other.....	6,330	5,824	4,868	8.7	6.8

State and local taxes that fall outside the categories defined above. The corresponding portion of all State and local tax revenue in fiscal 1961 was distributed as follows:<sup>4</sup>

Source	Amount (millions of dollars)	Percent
Total.....	6,330	100.0
Selective sales and gross receipts taxes:		
Tobacco products.....	1,077	17.0
Alcoholic beverages.....	713	11.3
Public utilities.....	699	11.0
Other.....	1,078	17.0
State death and gift taxes..	501	7.9
State severance taxes.....	451	7.1
State general corporation license taxes.....	446	7.0
All others, including miscellaneous licenses:		
State.....	734	11.6
Local.....	631	10.0

#### INTRAYEAR REVENUE PATTERNS

Table 1 shows quarterly and month-by-month amounts of State and local tax revenue in calendar 1962, by type of tax. Table 2 shows property tax collections, with a percentage distribution by months, for individual county areas that had at least 250,000 inhabitants in 1960. Table 3 shows for individual States the amounts collected, by quarter, from each of five major types of State-imposed taxes.

These statistics are being reported principally as background for convenient use of related later data, rather than as directly representing a significant measure of seasonal variations in State-local tax revenue. It may especially be noted, insofar as apparent seasonal patterns are concerned, that the data are affected by the imposition of new taxes and changes in tax rates taking effect during the year, as well as by underlying changes in the base for particular taxes--for example, the volume of taxable sales in the case of general sales and gross receipts taxes. Nevertheless, the statistics in table 1 do show marked diversity in the intrayear pattern of yield of the several major types of taxes, which can be reasonably related to their respective characteristics.

For example, revenue from motor vehicle and operators' licenses was received largely in the first few months of calendar 1962--presumably because of the prevailing system

for annual vehicle licensing. As another example of widely parallel once-a-year tax filing, the second calendar quarter shows a sizable portion of the year's total collections from income taxes. For some States, as indicated by table 3, this tendency is limited by the effect of provisions for current withholding of individual income tax amounts. A late summer high and a winter low appear for collections of motor fuel sales taxes; and the data in table 3 show that these deviations are especially marked for individual States having severe winter weather.

Intrayear variation in the nationwide total of property tax revenue, as summarized in table 1, is apparently the chance result of marked diversity in the timing of property tax collections of various areas. This is illustrated by the individual-county figures in table 2. Of the 118 areas for which a month-by-month distribution is specifically reported there, 23 showed more property tax collections in December than in any other month of 1962; for 17 of the 118 areas October was the peak month; for 15, August; for 12, July. Each other month in calendar 1962 was the "peak" for one or more of these county areas.

In large part, no doubt, this diversity in timing of property tax revenue is a result of the variety of State legal provisions that set due dates and collection calendars. In some States, such provisions appear to result in close similarity of collection timing for various local areas, as in the case of the counties reported in table 2 for California, Florida, Massachusetts, Michigan, New Jersey, and Pennsylvania. In some other instances, however, (perhaps as a result of statutory classification of counties or of optionally available legal provisions), there appears to be a marked variety of collection-timing even within a particular State; this is illustrated by the data in table 2 for New York and Ohio counties.

#### SOURCES AND DERIVATION OF DATA

The statistics shown in this report are based mainly upon three mail surveys, which assembled month-by-month data for 1962 concerning State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes.

State-administered taxes.--Inquiries were sent to one or more agencies of each State government, requesting tax revenue figures in terms of the various major classifications of taxes used for annual Census Bureau publications on governmental finances. Comprehensive and detailed reports of such data were provided by nearly all the States, although in some instances it was necessary to estimate amounts for certain components (typically representing only a very small percentage of all the tax revenue of the particular State concerned). For one State,

<sup>4</sup>As shown in the annual Census Bureau reports, Governmental Finances in 1961 and Compendium of State Government Finances in 1961. The latter source includes definitions of the various State tax categories.

detailed figures were available only on a quarterly basis, and for one State (as indicated by footnotes in table 3) no current detail could be obtained. The individual-State results of this effort, including estimates for components that were not reported in full detail, were summed to arrive at nationwide monthly aggregates of revenue from State-imposed taxes.

As part of the foregoing survey, the six States which collect locally imposed supplements to statewide general sales taxes or tobacco sales taxes were asked to report separately their month-by-month collections of such supplements, exclusive of amounts retained by the State as collection costs (which in Census Bureau reporting are classed as State tax revenue). Summation of these figures gave part of the record needed on local nonproperty taxes.

Locally collected property taxes. -- Figures on property tax revenue were requested from the tax collecting agencies in each of a stratified random sample of 521 counties or county-type areas. The sample was designed to yield an estimated annual aggregate of property tax revenue that would be likely (i. e., with odds of about 2 out of 3) to come within approximately one percent of the results of a full enumeration. The sample was stratified by size in terms of the 1960 population of the various county-type areas in the Nation, with coverage ranging from 100 percent for each of the 123 areas that had a 1960 population of at least 250,000 down to 4 percent (1 in 25) of the county-type areas having fewer than 10,000 inhabitants in 1960.

In 203 of the sample areas, all local property tax collection is handled by a single agency or office, but in each of the other 318 sample areas property taxes are collected separately by a number of local governments. Altogether, therefore, it was found necessary to canvass 6,283 local tax-collecting agencies, distributed by type of government as follows:

County .....	466
Municipal.....	2,706
Township.....	2,627
School district ....	390
Special district ...	94
Total .....	6,283

Reports were received from 95 percent of the agencies thus canvassed; most of the residual nonresponse involved very small jurisdictions.

Incoming survey returns were examined, and supplementary correspondence was used to clear up apparent errors and inconsistencies. Imputations were made for nonreporting agencies, and the individual-jurisdiction figures were summed to arrive at collection figures for each sample area, with the exception of nine relatively small areas for which survey returns were inadequate. Summed collection amounts

for each group of sample areas were then expanded, by reference to findings of the 1957 Census of Governments on local property tax revenue of various size classes of county-type areas, to derive month-by-month estimates of all property taxes collected by local governments during 1962.

To avoid duplication and arrive at collections of locally imposed property taxes, a final step then applied--subtracting amounts of State-imposed property taxes, which as indicated by the reports from the various States, had been collected and transmitted by local government agencies.<sup>5</sup>

Selected local nonproperty taxes. -- Another mail survey was used to gather figures from each of 42 individual local governments concerning their 1962 collections of general sales or gross receipts taxes, individual income taxes (including local payroll or earnings taxes), and cigarette or tobacco sales taxes. This survey panel included all of the largest local governments that administer such nonproperty taxes. Reports were obtained from each of the units canvassed.

Other data. -- The foregoing efforts provided basic figures concerning \$41.1 billion, or 96 percent, of the \$42.7 billion total of State and local tax revenue indicated for the year 1962 by this report. The remaining portion, which pertains entirely to local nonproperty taxes, was imputed by reference to findings of recent annual (fiscal year) surveys of local government finances. Amounts thus finally added to the findings of the three surveys described above represented approximately the following percentages of the State-local totals shown in table 1 for various tax categories: general sales and gross receipts, 4 percent; motor fuel sales, 1 percent; individual income, 4 percent; motor vehicle and operators' licenses, 7 percent; and "all other taxes," 17 percent. For each major class of nonproperty taxes, these imputed

<sup>5</sup>The total amount involved in this step was under \$300 million for the year, or less than 2 percent of all locally collected property taxes. An alternative procedure would be to deduct distinctively reported amounts of local collections of State property taxes for each sample area, so as to estimate directly local collections of locally imposed property taxes. A test of this approach in this 1962 survey seemed to indicate that no material difference in findings would result. However, since there is marked variation in the incidence of local collection of State-imposed property taxes, and since some of the local jurisdictions concerned cannot readily provide separate figures for that portion of their current collections, the procedure described above has seemed preferable.

amounts were allocated by months according to the distribution of the values reported by the governments directly subject to survey.

#### RELIABILITY AND LIMITATIONS OF DATA

As noted above, substantially all the 1962 collection amounts shown in table 1 for specific major classes of nonproperty taxes are based upon detailed figures supplied by tax administering agencies of the various State governments and selected major local governments. Accordingly, these data are believed to provide a close measure of 12-month totals. The accuracy of month-by-month amounts, however, is probably somewhat less than that of calendar year totals.

The nationwide amounts of property tax revenue included in table 1 are based upon a sample survey, as indicated above. The sampling variation of the annual aggregate is less than one percent. That is, the chances are about 2 out of 3 that the sample results are within one percent of the results that would have been obtained from a complete enumeration. The quarterly estimates are subject to a sampling variability of  $1\frac{1}{2}$  to 2 percent, while the sampling variation to which the monthly estimates of property tax revenue are subject is generally about 2 to 4 percent.

The residual class of "all other" tax revenue has been calculated mainly from State-reported detail, but with rather arbitrary estimation for most of the local government amounts included.

Therefore, it is not possible to measure the accuracy of these data.

Table 2 shows intrayear patterns of property tax collections for selected individual county areas, and table 3 shows quarterly amounts of collections by individual States for five types of nonproperty taxes. As already suggested by the discussion of "Intrayear Revenue Patterns," the timing of tax collection is affected by legal requirements for periodic filing, which often differ from one jurisdiction to another (e.g., the prescribed property tax calendar in various States, or monthly versus quarterly reporting under the general sales tax acts of various States). Even beyond this, individual jurisdictions no doubt differ as to the particular stage in their receipt, internal routing, and official deposit of tax revenue for which collection amounts can most readily be summarized and reported on a monthly basis. These factors tend to limit the direct interarea comparability of the detail shown in tables 2 and 3. However, they are less important in relation to the primary purpose of the present report--i.e., to provide a background for future recurrent reports on tax collections--since the filing requirements and accounting and reporting practices of individual jurisdictions tend to be relatively consistent over an extended interval.

#### ACKNOWLEDGMENT

Appreciation is due to the numerous State and local tax officials who supplied basic data needed for the preparation of this report.

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## STATE-LOCAL TAX REVENUE IN 1962

Table 1.—NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: CALENDAR YEAR 1962

Item	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators licenses	All other
AMOUNTS (millions of dollars)										
Calendar year, total.....	42,738	21,202	21,536	19,593	6,341	3,777	3,180	1,353	1,809	6,685
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
January.....	3,498	1,663	1,835	1,717	488	302	192	68	285	446
February.....	3,271	1,932	1,339	1,244	666	279	313	36	299	434
March.....	3,180	1,997	1,183	988	448	294	198	261	288	703
April.....	4,259	2,028	2,231	2,111	406	286	389	177	242	648
May.....	4,358	2,518	1,840	1,651	674	311	628	223	152	719
June.....	2,985	1,836	1,149	941	453	352	237	135	88	734
July.....	2,653	1,334	1,319	1,162	431	324	152	48	70	466
August.....	3,520	1,877	1,643	1,492	700	336	328	42	89	533
September.....	2,763	1,428	1,335	1,123	427	347	154	165	50	497
October.....	3,851	1,399	2,452	2,291	469	323	156	55	62	495
November.....	4,181	1,706	2,475	2,299	682	322	315	40	59	464
December.....	4,219	1,484	2,735	2,574	452	301	118	103	125	546
PERCENT, BY QUARTERS										
Calendar year, total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1st quarter.....	23.3	26.4	20.2	20.2	25.3	23.2	22.1	27.0	48.2	23.7
2d quarter.....	27.1	30.1	24.2	24.0	24.9	25.1	39.4	39.5	26.6	31.4
3d quarter.....	20.9	21.9	20.0	19.3	24.6	26.7	19.9	18.8	11.6	22.4
4th quarter.....	28.7	21.6	35.6	36.6	25.3	25.0	18.5	14.6	13.6	22.5

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual (fiscal year) surveys for 1961 and earlier years. See text discussion of "Sources and Derivation of Data."

## STATE-LOCAL TAX REVENUE IN 1962

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Table 2.—LOCAL COLLECTIONS OF PROPERTY TAX REVENUE IN SELECTED COUNTY AREAS, WITH PERCENT DISTRIBUTION BY MONTHS: CALENDAR YEAR 1962

[Areas shown are the 123 counties or county-equivalent areas that had at least 250,000 inhabitants in 1960; where such an area is coextensive with a municipality it is so designated (San Francisco city, Denver city, etc.)]

County or county-type area (and 1960 population)	Amount, 1962 calendar year (\$1,000)	Percent of calendar year total, by months											
		Janu- ary	Febru- ary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber
ALABAMA													
Jefferson (634,864).....	27,438	50.1	4.6	1.0	0.8	0.4	0.3	(1)	(1)	(1)	7.5	18.7	16.6
Mobile (314,301).....	11,597	1.8	1.4	0.9	0.6	0.4	0.3	(1)	(1)	(1)	22.0	14.1	58.4
ARIZONA													
MariCopa (663,510).....	73,796	9.1	1.5	5.8	8.8	20.2	8.0	2.5	1.8	0.6	6.0	21.1	14.7
Pima (265,660).....	35,413	0.7	0.6	5.3	9.2	20.6	1.1	1.6	1.2	2.2	13.3	33.5	10.6
CALIFORNIA													
Alameda (908,209).....	145,272	0.6	0.9	5.3	30.2	0.5	0.7	1.5	8.5	0.1	0.4	15.0	36.2
Contra Costa (409,030).....	81,913	0.7	1.1	4.9	31.6	0.4	0.8	0.7	4.2	0.4	0.4	11.1	43.4
Fresno (365,945).....	54,658	0.7	0.8	3.6	29.2	0.8	0.6	1.2	5.7	0.1	0.1	12.7	44.5
Kern (291,984).....	54,314	0.1	1.4	3.6	31.8	0.9	0.9	1.2	5.1	0.2	0.2	11.3	43.2
Los Angeles (6,038,771).....	1,053,351	3.8	1.1	4.1	22.7	0.8	1.3	1.1	10.3	0.3	0.6	11.5	42.4
Orange (703,925).....	129,524	0.8	0.9	4.5	27.2	1.0	1.0	1.2	4.1	1.0	0.6	11.1	46.7
Riverside (306,191).....	46,164	9.2	1.3	4.9	28.7	1.1	1.3	1.4	1.5	2.4	5.0	13.1	30.1
Sacramento (502,778).....	73,656	0.9	0.9	7.6	25.3	0.6	1.9	1.9	6.6	0.4	0.9	13.0	40.0
San Bernardino (503,591).....	76,201	1.1	1.0	4.0	28.1	0.6	1.0	0.6	4.9	0.2	0.5	12.7	45.2
San Diego (1,033,011).....	142,064	7.7	1.3	5.1	21.8	1.7	2.6	1.8	3.7	(1)	0.1	16.9	37.4
San Francisco City (740,316).....	128,288	0.6	0.9	3.3	29.1	0.5	0.6	0.1	15.4	(1)	0.1	7.5	42.0
San Mateo (444,387).....	79,948	1.3	1.4	9.2	22.8	0.7	0.9	1.1	4.8	2.0	3.4	19.3	33.1
Santa Clara (642,315).....	137,182	12.9	0.7	4.1	27.5	0.9	1.0	1.4	1.8	4.1	0.4	11.2	34.0
COLORADO													
Denver City (493,887).....	61,044	5.4	17.8	15.0	13.7	18.7	6.0	12.7	8.8	0.9	0.4	0.6	(1)
CONNECTICUT													
Fairfield (653,589).....	108,988	18.4	2.2	1.5	14.3	8.3	2.5	18.9	9.6	6.7	11.9	3.3	2.4
Hartford (689,555).....	110,334	12.8	2.6	0.8	10.9	10.6	9.0	34.5	6.5	1.1	5.1	2.6	3.4
New Haven (660,315).....	92,295	13.1	8.3	2.2	10.4	12.8	7.8	20.0	8.5	7.0	4.6	3.4	1.9
DELAWARE													
New Castle (307,446).....	17,934	0.9	0.7	0.7	0.5	0.5	0.5	8.6	35.3	20.2	12.9	14.6	4.7
DISTRICT OF COLUMBIA													
Washington City (763,956)....	71,529	1.1	2.1	20.3	15.9	0.9	0.8	0.4	0.4	27.8	28.2	1.1	1.0
FLORIDA													
Broward (333,946).....	35,416	5.9	4.2	9.0	6.3	1.6	1.7	(1)	0.1	0.1	(1)	40.8	30.2
Dade (935,047).....	125,013	5.5	4.9	12.4	2.8	1.5	2.6	0.2	0.1	0.1	1.2	49.2	19.5
Duval (455,411).....	26,511	5.0	1.8	7.7	0.9	1.4	0.5	0.2	0.2	0.3	8.8	58.9	14.4
Hillsborough (397,788).....	35,181	4.6	2.3	5.8	3.9	1.3	1.5	0.2	0.1	0.1	0.1	61.8	18.1
Orange (263,540).....	72,614	5.9	3.1	6.2	4.4	1.2	1.4	0.2	0.1	0.2	0.1	52.2	25.1
Pinellas (374,665).....	37,521	4.7	3.8	9.7	0.8	2.3	0.1	(1)	(1)	(1)	(1)	75.8	2.7
GEORGIA													
De Kalb (256,782).....	19,831	7.8	0.9	1.6	0.6	1.6	1.7	3.3	0.3	0.5	8.0	19.9	53.7
Fulton (556,326).....	56,209	0.5	0.8	0.6	0.3	0.5	0.3	16.0	44.8	3.6	27.4	2.7	2.4
HAWAII													
Honolulu City (500,409).....	25,539	0.3	0.3	0.2	0.2	2.3	40.9	7.6	0.3	0.2	1.2	31.0	15.6
ILLINOIS													
Cook (5,129,725).....	765,788	0.5	0.3	4.2	28.6	33.5	1.0	2.1	16.4	11.9	0.5	0.5	0.5
Du Page (313,459).....	48,197	0.7	0.2	0.1	3.3	35.3	31.4	2.5	16.5	7.7	1.1	1.3	0.1
Lake (293,656).....	44,120	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
St. Clair (262,509).....	26,697	4.9	9.2	1.6	27.9	0.5	0.7	0.6	11.2	15.0	13.8	11.9	2.6
INDIANA													
Lake (513,269).....	80,550	5.4	3.2	4.0	15.0	30.3	0.2	4.1	2.3	3.0	9.5	22.7	0.3
Marion (697,567).....	98,488	0.5	1.0	0.6	2.9	43.4	3.4	0.3	0.2	0.2	6.5	41.0	(1)
IOWA													
Polk (266,315).....	45,822	0.9	4.2	16.4	26.2	7.2	0.6	0.8	3.1	14.0	22.6	1.9	2.1
KANSAS													
Sedgwick (343,231).....	55,965	21.7	1.0	1.1	0.6	2.8	18.1	3.8	0.7	0.5	0.4	16.9	32.6

See footnotes at end of table.

## STATE-LOCAL TAX REVENUE IN 1962

Table 2.—LOCAL COLLECTIONS OF PROPERTY TAX REVENUE IN SELECTED COUNTY AREAS, WITH PERCENT DISTRIBUTION BY MONTHS: CALENDAR YEAR 1962—Continued

County or county-type area (and 1960 population)	Amount, 1962 calendar year (\$1,000)	Percent of calendar year total, by months											
		January	February	March	April	May	June	July	August	September	October	November	December
KENTUCKY													
Jefferson (610,947).....	45,449	11.7	25.9	1.4	0.9	1.6	1.4	0.4	0.3	2.9	32.2	18.4	2.9
LOUISIANA													
New Orleans City (627,525)...	28,402	6.0	6.0	...	1.7	6.4	32.2	13.0	9.4	5.0	11.7	6.9	1.8
MARYLAND													
Baltimore (492,428).....	48,765	28.4	13.7	8.7	4.5	16.0	4.4	7.2	8.2	2.1	3.5	0.9	2.4
Baltimore City (939,024).....	113,983	5.2	16.7	8.9	3.7	4.2	7.0	21.0	20.0	1.8	9.7	1.1	0.8
Montgomery (340,928).....	57,642	3.2	1.4	1.4	1.2	0.5	0.5	1.4	6.1	42.0	27.2	6.6	8.4
Prince Georges (357,395).....	32,152	2.1	1.0	0.5	0.4	0.6	0.3	6.3	13.0	45.5	25.2	1.9	3.1
MASSACHUSETTS													
Bristol (398,488).....	42,090	1.0	0.8	1.0	0.3	0.7	2.2	3.9	5.7	12.3	52.8	17.6	1.7
Essex (568,831).....	72,658	0.9	0.5	0.7	0.6	0.8	1.9	4.3	5.2	10.0	51.3	22.3	1.5
Hampden (429,353).....	64,105	11.9	0.8	0.9	0.5	0.4	0.5	1.1	3.5	8.1	37.6	33.2	1.5
Middlesex (1,238,742).....	186,588	0.6	0.5	0.4	0.3	0.4	2.1	2.7	4.7	9.2	53.8	22.4	2.9
Norfolk (510,256).....	82,324	1.4	0.6	0.6	0.5	2.8	1.5	3.2	4.5	8.6	43.9	28.1	4.6
Suffolk (791,329).....	154,924	1.1	0.7	2.0	0.7	0.6	0.5	2.7	7.4	8.2	45.8	29.1	1.1
Worcester (583,228).....	68,333	0.8	0.5	0.7	0.6	0.6	1.2	3.1	3.8	5.9	50.9	28.9	2.9
MICHIGAN													
Genesee (374,313).....	39,888	14.1	27.9	3.1	1.4	0.8	0.6	19.2	10.3	1.3	13.2	1.8	6.2
Kent (363,187).....	34,806	27.8	2.4	1.1	1.2	1.2	1.0	2.9	10.0	20.2	16.3	0.9	15.1
Macomb (405,804).....	47,865	27.2	18.7	6.8	1.3	1.1	0.7	12.4	10.5	2.1	1.4	2.4	15.5
Oakland (690,259).....	81,808	29.9	6.8	1.4	0.9	0.6	0.9	23.3	10.6	5.0	1.9	2.2	16.6
Wayne (2,666,297).....	392,514	38.3	2.9	0.7	0.6	0.8	0.9	11.3	25.9	3.7	2.1	0.8	11.9
MINNESOTA													
Hennepin (842,854).....	147,682	1.6	6.7	4.9	3.2	16.1	26.0	4.7	1.0	2.2	11.1	22.1	0.5
Ramsey (422,525).....	66,400	1.2	13.4	2.2	3.1	41.4	8.0	0.2	0.6	1.2	28.2	0.2	0.3
MISSOURI													
Jackson (622,732).....	62,770	1.3	1.9	0.9	0.5	0.7	3.7	4.4	8.5	6.7	8.2	11.0	52.1
St. Louis (703,532).....	86,822	2.2	0.7	0.5	0.4	0.3	0.3	0.2	0.2	2.5	12.8	24.6	55.1
St. Louis City (750,026).....	57,067	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEBRASKA													
Douglas (343,490).....	44,814	6.9	10.7	15.4	12.2	1.3	3.6	11.9	16.2	1.2	0.9	12.3	7.5
NEW JERSEY													
Bergen (780,255).....	126,299	13.5	10.4	1.0	9.2	8.6	1.7	15.2	14.3	1.2	11.7	10.9	2.2
Camden (392,035).....	48,161	15.0	8.8	1.3	10.2	8.0	2.5	16.5	11.7	2.0	12.1	8.5	3.5
Essex (923,545).....	180,159	10.3	15.0	1.0	6.7	11.6	1.5	11.8	16.9	1.3	9.5	11.9	2.4
Hudson (610,734).....	103,094	9.1	13.9	2.8	6.1	11.5	1.4	11.0	17.0	1.0	8.3	13.4	4.5
Mercer (266,392).....	44,234	11.7	10.3	1.5	7.8	8.5	2.9	13.9	13.7	3.1	10.6	11.5	4.6
Middlesex (433,856).....	68,876	13.3	10.0	1.1	9.4	7.9	2.3	15.0	12.2	2.7	11.7	10.7	3.7
Monmouth (334,401).....	51,688	10.5	11.5	1.6	6.6	8.2	3.6	13.9	16.2	2.9	9.5	11.2	4.4
Morris (261,620).....	49,146	11.9	11.7	1.4	6.4	8.9	3.0	14.2	15.0	2.3	10.1	11.9	3.2
Passaic (406,618).....	58,517	11.1	11.6	1.5	6.8	9.9	2.4	14.3	14.6	2.0	10.4	12.6	2.7
Union (504,255).....	85,731	11.7	14.7	1.0	6.9	11.0	1.6	13.7	15.9	0.8	9.0	11.9	1.6
NEW MEXICO													
Bernalillo (262,199).....	12,314	23.7	27.1	0.9	10.1	14.4	1.4	2.0	1.3	0.6	0.6	3.3	14.5
NEW YORK													
Albany (272,926).....	36,452	22.4	33.8	4.9	6.3	0.8	2.3	2.7	0.6	9.7	14.1	0.8	1.6
Erie (1,064,688).....	131,876	12.0	25.3	4.5	2.5	1.5	1.8	7.6	11.6	4.6	20.7	1.4	6.5
Monroe (586,387).....	68,434	22.7	0.9	9.3	0.8	0.7	2.1	19.8	0.9	34.2	6.9	1.0	0.8
Nassau (1,300,171).....	297,623	8.2	14.9	1.3	5.6	14.4	4.4	6.3	12.0	0.6	9.8	20.3	2.2
New York City (7,781,984).....	1,113,639	0.6	0.4	1.7	31.9	11.0	0.7	0.5	0.4	3.6	37.9	10.7	0.7
Oneida (264,401).....	30,561	12.8	15.7	3.9	6.3	0.8	12.6	2.4	1.4	18.1	21.6	3.4	0.9
Onondaga (423,028).....	53,158	24.3	21.9	3.0	5.2	3.1	3.2	6.1	3	9.0	17.8	3.2	0.9
Suffolk (666,784).....	115,924	33.8	5.0	6.3	2.6	21.9	14.7	0.8	1.4	0.2	0.2	0.2	12.7
Westchester (808,891).....	166,591	10.3	5.7	5.5	17.9	3.3	8.0	12.9	2.0	23.4	6.1	1.6	3.3
NORTH CAROLINA													
Mecklenburg (272,111).....	25,021	7.6	2.5	1.4	1.2	1.9	1.5	1.3	1.6	28.7	40.6	5.2	6.0

See footnotes at end of table.



## STATE-LOCAL TAX REVENUE IN 1962

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Table 2.—LOCAL COLLECTIONS OF PROPERTY TAX REVENUE IN SELECTED COUNTY AREAS, WITH PERCENT DISTRIBUTION BY MONTHS: CALENDAR YEAR 1962—Continued

County or county-type area (and 1960 population)	Amount, 1962 calendar year (\$1,000)	Percent of calendar year total, by months											
		Janu- ary	Febru- ary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber
OHIO													
Cuyahoga (1,647,895).....	227,720	30.3	0.6	0.9	1.6	7.0	32.1	6.1	0.2	18.0	0.7	0.3	2.2
Franklin (682,962).....	65,212	0.4	0.7	21.2	18.3	1.8	3.2	12.0	26.7	2.6	12.2	0.1	0.9
Hamilton (864,121).....	105,312	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lucas (456,931).....	49,521	0.3	4.5	23.3	12.4	2.5	1.4	6.0	13.6	34.8	0.3	0.3	0.5
Mahoning (300,480).....	32,551	0.5	0.3	15.8	22.2	1.5	1.4	0.3	16.7	17.0	0.3	19.0	5.1
Montgomery (527,080).....	60,356	2.8	22.2	14.4	1.7	2.6	5.8	30.2	0.9	0.4	4.8	13.7	0.3
Stark (340,345).....	32,198	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Summit (513,569).....	55,858	7.7	28.7	5.5	1.7	1.9	4.6	33.5	0.4	0.3	15.1	0.4	0.3
OKLAHOMA													
Oklahoma (439,506).....	30,854	18.9	2.0	17.3	1.2	0.5	0.4	0.5	0.2	0.3	3.7	21.4	33.5
Tulsa (346,038).....	43,715	17.9	11.2	12.8	6.3	6.5	1.5	1.2	1.2	1.0	4.1	12.5	23.9
OREGON													
Multnomah (522,813).....	74,815	0.7	2.2	0.8	0.7	2.6	0.9	0.6	2.4	0.5	8.5	78.9	1.1
PENNSYLVANIA													
Allegheny (1,628,587).....	151,645	14.5	12.3	7.0	4.1	1.8	2.5	12.9	23.6	12.5	6.1	1.8	0.9
Berks (275,414).....	21,045	1.3	2.2	2.5	8.3	5.0	6.3	18.8	40.5	7.1	5.1	1.7	1.0
Bucks (308,567).....	30,629	0.8	0.5	0.5	0.8	1.5	7.7	26.0	33.1	13.6	10.3	1.7	3.5
Delaware (553,154).....	51,781	0.3	0.3	1.2	3.2	0.2	1.8	17.2	61.1	8.3	4.4	1.2	0.9
Erie (250,682).....	19,063	4.0	17.7	10.6	11.1	8.6	6.8	27.8	6.1	3.6	1.6	1.1	1.0
Lancaster (278,359).....	16,280	0.8	2.2	2.2	6.2	13.8	7.8	9.0	21.6	19.3	10.1	3.6	3.4
Luzerne (346,972).....	18,691	3.8	2.7	6.2	6.0	1.2	1.9	6.2	14.2	21.1	21.3	9.9	5.4
Montgomery (516,682).....	57,824	0.4	0.4	0.4	0.5	0.5	4.3	31.2	30.7	23.3	5.0	2.3	1.0
Philadelphia City (2,002,512)	163,076	0.3	4.7	14.6	39.7	23.8	8.0	4.5	1.0	0.9	0.9	0.6	1.0
Westmoreland (352,629).....	19,822	0.8	0.8	1.4	5.4	9.4	15.9	9.4	19.5	23.9	9.2	2.8	1.4
RHODE ISLAND													
Providence (568,778).....	64,049	9.3	2.8	2.0	9.2	9.5	16.5	12.8	3.5	1.3	20.7	6.3	6.1
TENNESSEE													
Davidson (399,743).....	31,163	8.4	19.1	7.3	1.1	0.7	0.3	0.2	4.4	8.4	15.2	11.5	23.3
Knox (250,523).....	16,471	5.7	18.0	10.2	3.0	9.9	21.8	6.3	0.8	0.8	7.4	7.9	8.1
Shelby (627,019).....	44,693	10.5	21.8	9.1	1.3	10.4	8.7	6.4	11.6	1.8	4.3	1.8	12.2
TEXAS													
Bexar (687,151).....	42,114	5.0	1.7	4.6	11.3	8.5	5.9	25.9	1.5	1.5	26.3	3.5	4.3
Dallas (951,527).....	108,893	17.6	1.0	2.5	6.0	0.5	0.6	0.2	0.3	0.6	30.5	17.4	22.8
El Paso (314,070).....	22,320	8.2	24.7	20.9	10.7	0.8	0.6	1.0	1.2	0.3	18.1	3.4	10.4
Harris (1,243,158).....	151,132	14.2	1.7	0.7	0.7	0.6	0.6	2.1	0.6	2.2	18.7	11.7	46.1
Tarrant (538,495).....	48,414	12.7	1.9	1.9	1.8	7.1	1.4	0.5	0.5	2.0	29.6	22.2	18.3
UTAH													
Salt Lake (383,035).....	45,315	0.3	2.4	0.8	2.6	4.5	1.7	1.0	1.0	0.3	5.7	79.0	0.8
VIRGINIA													
Fairfax (261,417).....	25,669	0.7	1.5	1.9	2.2	0.8	1.4	0.3	0.2	1.0	7.8	36.4	45.8
Norfolk City (304,869).....	15,750	0.8	0.6	30.3	1.0	1.0	17.1	0.7	1.0	16.9	0.7	29.2	0.8
WASHINGTON													
King (935,014).....	84,644	0.3	3.2	10.7	24.2	27.1	1.2	0.6	0.6	0.7	19.1	11.8	0.6
Pierce (321,590).....	20,664	0.4	2.9	13.9	24.6	26.5	1.0	0.7	0.6	1.4	11.8	15.4	0.7
Spokane (278,333).....	20,000	0.4	6.4	15.2	28.4	18.8	0.7	0.7	0.7	1.2	19.5	7.4	0.7
WEST VIRGINIA													
Kanawha (252,925).....	12,568	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
WISCONSIN													
Milwaukee (1,036,041).....	186,814	50.5	25.4	4.4	2.5	2.8	2.4	4.1	2.3	1.5	1.6	0.2	2.3

Note: The amounts shown are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. For most of the major areas listed, the reported amount pertains entirely or nearly so to locally imposed taxes, but the State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown for major counties of Alabama, Arizona, Kentucky, Nebraska, and Utah; and typically 2 to 9 percent of amounts shown for major counties of Colorado, Maryland, New Mexico, Texas, and Washington.

NA Signifies data not available.

<sup>1</sup>Less than 0.05 percent.

Table 3.—COLLECTIONS, BY QUARTERS, OF SELECTED STATE-IMPOSED TAXES, FOR STATES: CALENDAR YEAR 1962

State	General sales and gross receipts taxes								
	Collections (thousands of dollars)					Percent of calendar year total			
	Total	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
Alabama.....	98,308	23,825	24,179	25,482	24,322	24.2	24.6	25.9	25.2
Alaska.....	...	...	...	...	...	...	...	...	...
Arizona.....	77,944	19,733	20,041	18,858	19,312	25.3	25.7	24.2	24.8
Arkansas.....	64,030	14,994	16,086	16,495	16,455	23.4	25.1	25.8	25.7
California.....	784,146	209,532	178,121	197,751	198,742	26.7	22.7	25.2	25.3
Colorado.....	56,192	13,305	14,069	15,097	13,721	23.7	25.0	26.9	24.4
Connecticut.....	99,631	27,279	21,618	26,375	24,359	27.4	21.7	26.5	24.4
Delaware.....	...	...	...	...	...	...	...	...	...
Florida.....	185,021	53,134	52,469	40,984	38,434	28.7	28.4	22.2	20.8
Georgia.....	166,160	39,478	41,486	41,829	43,367	23.8	25.0	25.2	26.1
Hawaii.....	67,395	15,999	16,980	17,529	16,887	23.7	25.2	26.0	25.1
Idaho.....	...	...	...	...	...	...	...	...	...
Illinois.....	525,144	132,631	121,955	137,052	133,506	25.3	23.2	26.1	25.4
Indiana.....	211,345	62,282	53,028	48,486	47,549	29.5	25.1	22.9	22.5
Iowa.....	86,049	22,169	21,135	21,579	21,166	25.8	24.6	25.1	24.6
Kansas.....	82,168	18,992	20,889	21,406	20,881	23.1	25.4	26.1	25.4
Kentucky.....	99,680	24,555	24,934	25,480	24,711	24.6	25.0	25.6	24.8
Louisiana.....	93,732	22,240	23,166	24,221	24,105	23.7	24.7	25.8	25.7
Maine.....	29,982	6,718	6,990	8,511	7,763	22.4	23.3	28.4	25.9
Maryland.....	92,485	25,565	24,684	19,997	22,239	27.6	26.7	21.6	24.0
Massachusetts.....	...	...	...	...	...	...	...	...	...
Michigan.....	479,644	112,913	125,006	117,489	124,236	23.5	26.1	24.5	25.9
Minnesota.....	...	...	...	...	...	...	...	...	...
Mississippi.....	79,072	18,749	19,144	19,605	21,574	23.7	24.2	24.8	27.3
Missouri.....	132,086	34,019	31,970	32,774	33,323	25.8	24.2	24.8	25.2
Montana.....	...	...	...	...	...	...	...	...	...
Nebraska.....	...	...	...	...	...	...	...	...	...
Nevada.....	16,820	3,900	3,920	4,500	4,500	23.2	23.3	26.8	26.8
New Hampshire.....	...	...	...	...	...	...	...	...	...
New Jersey.....	...	...	...	...	...	...	...	...	...
New Mexico.....	39,220	9,241	9,691	9,395	10,893	23.6	24.7	24.0	27.8
New York.....	...	...	...	...	...	...	...	...	...
North Carolina.....	141,909	33,580	34,166	36,497	37,666	23.7	24.1	25.7	26.5
North Dakota.....	15,758	3,923	2,935	4,095	4,805	24.9	18.6	26.0	30.5
Ohio.....	261,358	64,002	68,005	62,914	66,437	24.5	26.0	24.1	25.4
Oklahoma.....	61,638	14,743	15,449	15,963	15,483	23.9	25.1	25.9	25.1
Oregon.....	...	...	...	...	...	...	...	...	...
Pennsylvania.....	388,874	101,856	124,788	66,838	95,392	26.2	32.1	17.2	24.5
Rhode Island.....	28,329	7,225	7,215	6,886	7,003	25.5	25.5	24.3	24.7
South Carolina.....	77,903	18,916	19,097	19,847	20,043	24.3	24.5	25.5	25.7
South Dakota.....	17,733	4,650	3,706	4,623	4,754	26.2	20.9	26.1	26.8
Tennessee.....	117,734	27,380	29,186	30,077	31,091	23.3	24.8	25.5	26.4
Texas.....	172,409	41,498	38,744	45,767	46,400	24.1	22.5	25.5	26.9
Utah.....	40,361	10,469	8,915	10,470	10,507	25.9	22.1	25.9	26.0
Vermont.....	...	...	...	...	...	...	...	...	...
Virginia.....	...	...	...	...	...	...	...	...	...
Washington.....	306,998	76,429	75,829	77,938	76,802	24.9	24.7	25.4	25.0
West Virginia.....	99,711	25,857	24,624	24,851	24,379	25.9	24.7	24.9	24.4
Wisconsin <sup>1</sup> .....	41,783	80	13,831	14,055	13,817	0.2	33.1	33.6	33.1
Wyoming.....	12,391	2,973	2,913	3,418	3,087	24.0	23.5	27.6	24.9

Note: Due to rounding, detail may not add to totals.

<sup>1</sup>Tax first effective February 1, 1962.

## STATE-LOCAL TAX REVENUE IN 1962

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Table 3.—COLLECTIONS, BY QUARTERS, OF SELECTED STATE-IMPOSED TAXES, FOR STATES: CALENDAR YEAR 1962—Continued

State	Motor fuel sales taxes								
	Collections (thousands of dollars)					Percent of calendar year total			
	Total	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
Alabama.....	76,857	17,779	20,009	19,950	19,119	23.1	26.0	26.0	24.9
Alaska.....	7,662	1,326	2,364	2,233	1,739	17.3	30.9	29.1	22.7
Arizona.....	28,955	7,088	7,420	7,201	7,246	24.5	25.6	24.9	25.0
Arkansas.....	43,660	9,463	10,921	11,835	11,441	21.7	25.0	27.1	26.2
California.....	374,700	89,603	88,526	97,489	99,082	23.9	23.6	26.0	26.4
Colorado.....	41,203	8,386	10,201	12,193	10,423	20.4	24.8	29.6	25.3
Connecticut.....	50,140	11,509	12,425	13,538	12,668	23.0	24.8	27.0	25.3
Delaware.....	10,391	2,394	2,599	2,770	2,628	23.0	25.0	26.7	25.3
Florida.....	135,930	34,419	35,604	33,751	32,156	25.3	26.2	24.8	23.7
Georgia.....	92,513	21,317	24,117	24,288	22,791	23.0	26.1	26.3	24.6
Hawaii.....	10,752	2,650	3,135	2,592	2,375	24.6	29.2	24.1	22.1
Idaho.....	16,314	2,781	4,155	5,234	4,144	17.0	25.5	32.1	25.4
Illinois.....	152,541	33,466	39,760	40,292	39,023	21.9	26.1	26.4	25.6
Indiana.....	97,274	23,273	28,465	28,654	16,882	23.9	29.3	29.5	17.4
Iowa.....	59,827	13,432	14,600	15,578	16,217	22.5	24.4	26.0	27.1
Kansas.....	43,724	9,413	11,996	11,409	10,906	21.5	27.4	26.1	24.9
Kentucky.....	68,103	15,883	15,590	18,422	18,208	23.3	22.9	27.1	26.7
Louisiana.....	67,984	15,610	17,531	17,897	17,146	23.0	25.5	26.3	25.2
Maine.....	24,408	5,188	5,559	7,677	5,984	21.3	22.8	31.5	24.3
Maryland.....	60,060	13,540	15,322	16,145	15,053	22.5	25.5	26.9	25.1
Massachusetts.....	82,640	20,049	26,013	14,938	21,640	24.3	31.5	18.1	26.2
Michigan.....	154,030	34,194	38,443	43,692	37,701	22.2	25.0	28.4	24.5
Minnesota.....	60,504	11,647	15,629	17,820	15,408	19.2	25.8	29.5	25.5
Mississippi.....	48,588	10,612	12,648	13,060	12,268	21.8	26.0	26.9	25.2
Missouri.....	80,211	19,102	19,158	21,579	20,372	23.8	23.9	26.9	25.4
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	40,516	7,602	11,069	11,680	10,159	18.8	27.3	28.8	25.1
Nevada.....	10,517	2,021	2,462	3,278	2,756	19.2	23.4	31.2	26.2
New Hampshire.....	14,751	2,857	3,690	3,368	4,836	19.4	25.0	22.8	32.8
New Jersey.....	125,048	28,016	30,828	34,826	31,378	22.4	24.7	27.9	25.1
New Mexico.....	26,259	5,905	6,334	7,496	6,524	22.5	24.1	28.5	24.8
New York.....	231,932	53,200	65,139	62,136	51,457	22.9	28.1	26.8	22.2
North Carolina.....	107,907	23,786	27,264	29,162	27,695	22.0	25.3	27.0	25.7
North Dakota.....	13,761	1,469	3,122	4,677	4,493	10.7	22.7	34.0	32.7
Ohio.....	223,873	53,448	53,238	58,798	58,389	23.9	23.8	26.3	26.1
Oklahoma.....	63,641	14,768	15,592	17,383	15,898	23.2	24.5	27.3	25.0
Oregon.....	40,737	8,269	10,715	12,051	9,752	20.3	26.3	29.5	23.9
Pennsylvania.....	233,853	68,576	50,210	55,276	59,791	29.3	21.5	23.6	25.6
Rhode Island.....	18,207	4,155	4,403	5,234	4,415	22.8	24.2	28.7	24.2
South Carolina.....	55,132	12,516	14,126	14,688	13,802	22.7	25.6	26.6	25.0
South Dakota.....	16,458	2,698	3,752	5,018	4,990	16.4	22.8	30.5	30.3
Tennessee.....	84,304	19,887	20,413	23,038	20,966	23.6	24.2	27.3	24.9
Texas.....	201,144	46,797	50,985	53,316	50,046	23.3	25.3	26.5	24.9
Utah.....	22,508	4,869	5,513	6,483	5,643	21.6	24.5	28.8	25.1
Vermont.....	8,738	1,668	2,516	1,976	2,578	19.1	28.8	22.6	29.5
Virginia.....	93,690	22,097	24,041	24,095	23,457	23.6	25.7	25.7	25.0
Washington.....	77,372	16,289	18,852	22,966	19,265	21.1	24.4	29.7	24.9
West Virginia.....	35,965	8,803	8,146	9,669	9,347	24.5	22.6	26.9	26.0
Wisconsin.....	77,059	15,731	19,406	22,603	19,319	20.4	25.2	29.3	25.1
Wyoming.....	8,691	1,379	1,718	2,938	2,656	15.9	19.8	33.8	30.6

Note: Due to rounding, detail may not add to totals.

NA Signifies data not available.

## STATE-LOCAL TAX REVENUE IN 1962

Table 3.—COLLECTIONS, BY QUARTERS, OF SELECTED STATE-IMPOSED TAXES, FOR STATES: CALENDAR YEAR 1962—Continued

State	Individual income taxes								
	Collections (thousands of dollars)					Percent of calendar year total			
	Total	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
Alabama.....	30,160	7,107	9,412	7,535	6,106	23.6	31.2	25.0	20.2
Alaska.....	12,750	2,917	3,592	3,901	3,340	22.9	28.2	22.8	26.2
Arizona.....	16,007	3,430	7,196	2,804	2,577	21.4	45.0	17.5	16.1
Arkansas.....	12,652	1,812	8,417	321	2,102	14.3	66.5	2.5	16.6
California.....	308,044	46,268	213,353	27,504	20,919	15.0	69.3	8.9	6.8
Colorado.....	51,069	17,395	32,674	578	422	34.1	64.0	1.1	0.8
Connecticut.....	...	...	...	...	...	...	...	...	...
Delaware.....	40,618	6,657	18,188	5,232	10,541	16.4	44.8	12.9	26.0
Florida.....	...	...	...	...	...	...	...	...	...
Georgia.....	46,565	10,262	15,677	10,738	9,908	22.0	33.7	23.1	21.3
Hawaii.....	31,583	7,047	9,164	7,813	7,559	22.3	29.0	24.7	23.9
Idaho.....	20,122	5,110	7,659	3,631	3,722	25.4	38.1	18.0	18.5
Illinois.....	...	...	...	...	...	...	...	...	...
Indiana.....	...	...	...	...	...	...	...	...	...
Iowa.....	42,957	10,420	24,784	1,288	6,465	24.3	57.7	3.0	15.0
Kansas.....	27,209	6,567	18,681	723	1,238	24.1	68.7	2.7	4.5
Kentucky.....	40,067	8,440	9,549	10,658	11,420	21.1	23.8	26.6	28.5
Louisiana.....	16,633	4,111	6,760	2,523	3,239	24.7	40.6	15.2	19.5
Maine.....	...	...	...	...	...	...	...	...	...
Maryland.....	108,406	24,593	29,602	27,137	27,074	22.7	27.3	25.0	25.0
Massachusetts.....	181,204	48,522	57,571	39,675	35,436	26.8	31.8	21.9	19.6
Michigan.....	...	...	...	...	...	...	...	...	...
Minnesota.....	156,162	50,749	43,071	23,905	38,437	32.5	27.6	15.3	24.6
Mississippi.....	8,159	2,236	3,247	1,419	1,257	27.4	39.8	17.4	15.4
Missouri.....	78,003	17,400	37,754	12,088	10,761	22.3	48.4	15.5	13.8
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	...	...	...	...	...	...	...	...	...
Nevada.....	...	...	...	...	...	...	...	...	...
New Hampshire.....	1,680	315	1,338	14	13	18.7	79.6	0.8	0.8
New Jersey.....	11,810	3,228	6,772	...	1,810	27.3	57.3	...	15.3
New Mexico <sup>1</sup> .....	12,534	3,556	5,810	2,606	562	28.4	46.4	20.8	4.5
New York.....	1,001,445	249,916	319,251	243,335	188,943	25.0	31.9	24.3	18.9
North Carolina.....	104,367	24,591	31,939	24,846	22,991	23.6	30.6	23.8	22.0
North Dakota.....	4,967	1,052	2,912	485	518	21.2	58.6	9.8	10.4
Ohio.....	...	...	...	...	...	...	...	...	...
Oklahoma.....	37,083	3,656	15,775	9,462	8,190	9.9	42.5	25.5	22.1
Oregon.....	93,432	19,577	32,748	19,699	21,408	21.0	35.1	21.1	22.9
Pennsylvania.....	...	...	...	...	...	...	...	...	...
Rhode Island.....	...	...	...	...	...	...	...	...	...
South Carolina.....	30,109	7,324	6,982	8,912	6,891	24.3	23.2	29.6	22.9
South Dakota.....	...	...	...	...	...	...	...	...	...
Tennessee.....	6,675	1,438	4,614	192	431	21.5	69.1	2.9	6.5
Texas.....	...	...	...	...	...	...	...	...	...
Utah.....	17,733	3,682	7,578	3,179	3,294	20.8	42.7	17.9	18.6
Vermont.....	13,158	3,250	3,827	2,979	3,102	24.7	29.1	22.6	23.6
Virginia.....	91,760	4,097	79,892	4,633	3,138	4.5	87.1	5.0	3.4
Washington.....	...	...	...	...	...	...	...	...	...
West Virginia.....	18,119	5,909	5,270	3,630	3,310	32.6	29.1	20.0	18.3
Wisconsin.....	225,034	25,271	100,174	55,128	44,461	11.2	44.5	24.5	19.8
Wyoming.....	...	...	...	...	...	...	...	...	...

Note: Due to rounding, detail may not add to totals.

NA Signifies data not available.

<sup>1</sup>Amounts shown for New Mexico individual income tax also include collections of corporation net income tax.

Table 3.—COLLECTIONS, BY QUARTERS, OF SELECTED STATE-IMPOSED TAXES, FOR STATES: CALENDAR YEAR 1962—Continued

State	Corporation net income taxes								
	Collections (thousands of dollars)					Percent of calendar year total			
	Total	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
Alabama.....	9,835	2,209	3,603	2,414	1,609	22.5	36.6	24.5	16.4
Alaska.....	2,007	762	668	424	153	38.0	33.3	21.1	7.6
Arizona.....	7,922	909	4,688	786	1,539	11.5	59.2	9.9	19.4
Arkansas.....	10,056	875	5,066	719	3,396	8.7	50.4	7.1	33.8
California.....	303,807	149,002	37,116	87,051	30,638	49.0	12.2	28.7	10.1
Colorado.....	19,593	3,248	8,303	5,058	2,984	16.6	42.4	25.8	15.2
Connecticut.....	42,135	20,823	10,976	5,429	4,907	49.4	26.0	12.9	11.6
Delaware.....	7,519	1,207	5,403	426	483	16.1	71.9	5.7	6.4
Florida.....	...	...	...	...	...	...	...	...	...
Georgia.....	25,355	4,167	12,103	5,745	3,340	16.4	47.7	22.7	13.2
Hawaii.....	7,386	2,383	2,680	1,820	503	32.3	36.3	24.6	6.8
Idaho.....	5,032	978	3,182	427	445	19.4	63.2	8.5	8.8
Illinois.....	...	...	...	...	...	...	...	...	...
Indiana.....	...	...	...	...	...	...	...	...	...
Iowa.....	4,553	704	2,053	626	1,170	15.5	45.1	13.7	25.7
Kansas.....	10,551	1,368	3,684	3,006	2,493	13.0	34.9	28.5	23.6
Kentucky.....	22,192	3,288	8,103	3,723	7,078	14.8	36.5	16.8	31.9
Louisiana.....	17,466	1,582	12,027	2,228	1,629	9.1	68.9	12.8	9.3
Maine.....	...	...	...	...	...	...	...	...	...
Maryland.....	20,599	3,137	12,395	2,938	2,129	15.2	60.2	14.3	10.3
Massachusetts.....	32,738	7,032	20,068	2,722	2,916	21.5	61.3	8.3	8.9
Michigan.....	...	...	...	...	...	...	...	...	...
Minnesota.....	38,749	7,363	24,449	2,500	4,437	19.0	63.1	6.5	11.5
Mississippi.....	12,845	3,520	5,112	2,234	1,979	27.4	39.8	17.4	15.4
Missouri.....	17,365	3,907	7,853	2,926	2,679	22.5	45.2	16.8	15.4
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	...	...	...	...	...	...	...	...	...
Nevada.....	...	...	...	...	...	...	...	...	...
New Hampshire.....	...	...	...	...	...	...	...	...	...
New Jersey.....	26,467	1,828	19,614	2,952	2,073	6.9	74.1	11.2	7.8
New Mexico.....	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
New York.....	313,056	34,962	127,723	74,064	76,307	11.2	40.8	23.7	24.4
North Carolina.....	58,997	30,771	6,791	10,928	10,507	52.2	11.5	18.5	17.8
North Dakota.....	1,405	299	823	137	146	21.3	58.6	9.8	10.4
Ohio.....	...	...	...	...	...	...	...	...	...
Oklahoma.....	13,659	8,479	2,962	1,286	932	62.1	21.7	9.4	6.8
Oregon.....	20,584	3,605	13,013	2,398	1,568	17.5	63.2	11.6	7.6
Pennsylvania.....	150,672	14,943	113,105	10,901	11,723	9.9	75.1	7.2	7.8
Rhode Island.....	10,096	1,879	5,556	1,291	1,370	18.6	55.0	12.8	13.6
South Carolina.....	21,216	7,595	5,088	6,475	2,058	35.8	24.0	30.5	9.7
South Dakota.....	463	227	129	42	65	49.0	27.9	9.1	14.0
Tennessee.....	21,961	373	18,041	2,920	627	1.7	82.2	13.3	2.9
Texas.....	...	...	...	...	...	...	...	...	...
Utah.....	7,209	1,264	1,943	978	3,024	17.5	27.0	13.6	41.9
Vermont.....	2,499	299	1,764	240	196	12.0	70.6	9.6	7.8
Virginia.....	30,403	3,533	21,865	2,467	2,538	11.6	71.9	8.1	8.3
Washington.....	...	...	...	...	...	...	...	...	...
West Virginia.....	...	...	...	...	...	...	...	...	...
Wisconsin.....	56,352	36,859	6,471	5,378	7,644	65.4	11.5	9.5	13.6
Wyoming.....	...	...	...	...	...	...	...	...	...

Note: Due to rounding, detail may not add to totals.

NA Signifies data not available.

<sup>1</sup>Included with individual income tax collections.

Table 3.—COLLECTIONS, BY QUARTERS, OF SELECTED STATE-IMPOSED TAXES, FOR STATES: CALENDAR YEAR 1962—Continued

State	Motor vehicle and operators' license taxes								
	Collections (thousands of dollars)					Percent of calendar year total			
	Total	1st quarter	2nd quarter	3rd quarter	4th quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
Alabama.....	6,658	1,419	696	654	3,889	21.3	10.5	9.8	58.4
Alaska.....	2,907	1,240	1,018	421	228	42.7	35.0	14.5	7.8
Arizona.....	11,360	5,117	2,998	1,355	1,890	45.0	26.4	11.9	16.6
Arkansas.....	16,605	9,140	819	6,089	557	55.0	4.9	36.7	3.4
California.....	143,081	108,400	15,009	9,913	9,759	75.8	10.5	6.9	6.8
Colorado.....	18,682	8,795	4,133	2,965	2,789	47.1	22.1	15.9	14.9
Connecticut.....	22,136	2,400	9,501	4,753	5,482	10.8	42.9	21.5	24.8
Delaware.....	4,727	1,033	1,133	1,255	1,306	21.9	24.0	26.5	27.6
Florida.....	62,628	46,538	9,705	3,864	2,521	74.3	15.5	6.2	4.0
Georgia.....	20,460	10,600	8,020	1,050	790	51.8	39.2	5.1	3.9
Hawaii.....	...	...	...	...	...	...	...	...	...
Idaho.....	9,756	3,556	3,128	1,875	1,197	36.4	32.1	19.2	12.3
Illinois.....	116,458	73,986	9,799	5,153	27,520	63.5	8.4	4.4	23.6
Indiana.....	42,058	30,462	6,820	2,797	1,979	72.4	16.2	6.7	4.7
Iowa.....	44,960	35,084	6,296	1,950	1,630	78.0	14.0	4.3	3.6
Kansas.....	25,443	17,787	3,554	1,793	2,309	69.9	14.0	7.0	9.1
Kentucky.....	13,403	7,510	4,288	919	686	56.0	32.0	6.9	5.1
Louisiana.....	13,937	4,824	6,427	1,234	1,452	34.6	46.1	8.9	10.4
Maine.....	8,775	6,359	1,050	586	780	72.5	12.0	6.7	8.9
Maryland.....	30,159	11,236	15,387	2,079	1,457	37.3	51.0	6.9	4.8
Massachusetts.....	26,032	6,558	3,074	2,767	13,633	25.2	11.8	10.6	52.4
Michigan.....	76,869	38,415	24,865	4,079	9,510	50.0	32.3	5.3	12.4
Minnesota.....	44,851	28,719	4,369	2,154	9,609	64.0	9.7	4.8	21.4
Mississippi.....	8,312	856	793	729	5,934	10.3	9.5	8.8	71.4
Missouri.....	44,928	19,692	8,424	8,152	8,660	43.8	18.7	18.1	19.3
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	6,277	3,673	1,461	677	466	58.5	23.3	10.8	7.4
Nevada.....	6,491	2,067	928	2,351	1,145	31.8	14.3	36.2	17.6
New Hampshire.....	7,622	4,788	1,646	650	538	62.8	21.6	8.5	7.1
New Jersey.....	78,458	30,986	17,095	17,969	12,408	39.5	21.8	22.9	15.8
New Mexico.....	11,838	7,272	2,228	1,156	1,182	61.4	18.8	9.8	10.0
New York.....	147,610	90,276	14,910	12,721	29,703	61.2	10.1	8.6	20.1
North Carolina.....	34,942	27,774	3,470	2,102	1,596	79.5	9.9	6.0	4.6
North Dakota.....	9,618	7,599	983	585	451	79.0	10.2	6.1	4.7
Ohio.....	107,797	4,629	65,860	26,078	11,230	4.3	61.1	24.2	10.4
Oklahoma.....	41,492	30,319	3,740	2,570	4,863	73.1	9.0	6.2	11.7
Oregon.....	32,976	9,595	7,803	7,913	7,665	29.1	23.7	24.0	23.2
Pennsylvania.....	90,294	35,877	39,773	5,644	9,000	39.7	44.0	6.3	10.0
Rhode Island.....	9,804	5,668	1,943	1,417	776	57.8	19.8	14.5	7.9
South Carolina.....	9,484	502	1,713	1,011	6,258	5.3	18.1	10.7	66.0
South Dakota.....	6,607	1,821	973	3,257	556	27.6	14.7	49.3	8.4
Tennessee.....	26,076	3,303	20,619	1,283	871	12.7	79.1	4.9	3.3
Texas.....	99,447	14,831	70,036	8,655	5,925	14.9	70.4	8.7	6.0
Utah.....	7,593	4,794	1,221	791	787	63.1	16.1	10.4	10.4
Vermont.....	8,113	5,631	1,524	449	509	69.4	18.8	5.5	6.3
Virginia.....	25,997	7,262	15,642	1,851	1,242	27.9	60.2	7.1	4.8
Washington.....	27,665	18,177	4,063	3,060	2,365	65.7	14.7	11.1	8.5
West Virginia.....	20,067	850	6,911	11,160	1,146	4.2	34.4	55.6	5.7
Wisconsin.....	45,130	11,618	10,739	11,374	11,399	25.7	23.8	25.2	25.3
Wyoming.....	7,816	2,777	1,879	1,565	1,595	35.5	24.0	20.0	20.4

Note: Due to rounding, detail may not add to totals.  
NA signifies data not available.